

# Unaudited Financial Statements County Garage Company (West) Limited

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For the year ended 31 March 2017

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COMPANIES HOUSE

Company No. 00722035

## Company information

<b>Company registration number:</b>	00722035
<b>Registered office:</b>	Garth House Hayton Brampton CA8 9HL
<b>Directors:</b>	M Gilligan L E Gilligan
<b>Secretary:</b>	N T Forster
<b>Solicitors:</b>	Cartmell Shepherd Viaduct House Carlisle CA3 8EZ
<b>Accountants:</b>	Grant Thornton UK LLP Chartered Accountants 4 Hardman Square Spinningfields Manchester M3 3EB

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## Report of the directors

The directors present their report together with the financial statements for the year ended 31 March 2017.

### **Principal activity**

The company had no principal activity and did not trade in the year.

### **Directors**

The directors of the company during the year are set out below:

M Gilligan  
L E Gilligan

### **Statement of directors' responsibilities**

The directors are responsible for preparing the Report of the directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable laws). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small company exemption**

This report has been prepared in accordance with the special provisions of Part XV of the Companies Act 2006.

BY ORDER OF THE BOARD



M Gilligan  
Director

2 AUG 2017

## Chartered Accountants' report to the Board of Directors on the unaudited financial statements of County Garage Company (West) Limited for the year ended 31 March 2017

We have compiled the accompanying financial statements of County Garage Company (West) Limited based on the information you have provided. These financial statements comprise the Balance Sheet of County Garage Company (West) Limited as at 31 March 2017, the Profit and Loss Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the Board of Directors of County Garage Company (West) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of County Garage Company (West) Limited and state those matters that we have agreed to state to the Board of Directors of County Garage Company (West) Limited, as a body, in this report in accordance with our engagement letter. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than County Garage Company (West) Limited and its Board of Directors, as a body, for our work or for this report.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). As a member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com](http://www.icaew.com).

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities.

*Grant Thornton on ul*

GRANT THORNTON UK LLP  
CHARTERED ACCOUNTANTS  
MANCHESTER

*15 AUGUST* 2017

## Principal accounting policies

### **Basis of preparation**

Under FRS102 the company meets the definition of dormant and as such has chosen to retain its existing accounting policies for assets, liabilities and equity. These policies will be kept in place until the company undertakes an actual transaction (including reducing or increasing capital), which may have the effect of deferring the date of transition to FRS102.

Therefore the financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards with the Financial Reporting Standards for Smaller Entities (effective January 2015).

The principal accounting policies of the company have remained unchanged from the previous year.

## Balance sheet

	Note	2017 £	2016 £
<b>Current assets</b>			
Debtors: amounts owed by group undertakings		-	-
<b>Capital and reserves</b>			
Called up share capital	1	30,000	30,000
Profit and loss account	2	(30,000)	(30,000)
<b>Shareholders' funds</b>		-	-

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 480, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of the Act, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and also in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on 2 AUG 2017 and signed on their behalf by:



M Gilligan  
Director

County Garage Company (West) Limited  
Company no: 00722035

The accompanying notes form part of these financial statements.

## Notes to the unaudited financial statements

### 1 Called up share capital

	2017	2016
	£	£
Allotted, called up and fully paid		
30,000 Ordinary shares of £1 each	<u>30,000</u>	<u>30,000</u>

### 2 Reserves

Profit  
and loss  
account  
£

At 31 March 2016 and 31 March 2017

### 3 Ultimate parent undertaking

The ultimate parent undertaking of this company is County Garage Group Limited which is registered in England and Wales.